

**BUSINESS REPORT**

**MONTANA SENATE  
61st LEGISLATURE - REGULAR SESSION**

**SENATE EDUCATION AND CULTURAL RESOURCES COMMITTEE**

**Date:** Wednesday, January 14, 2009  
**Place:** Capitol

**Time:** 3:00 pm  
**Room:** 303

**BILLS and RESOLUTIONS HEARD:**

Prefix (HB, HR, HJR, SB, SR, or SJR) and number. Add Postponed (PP) when appropriate:

SB 165

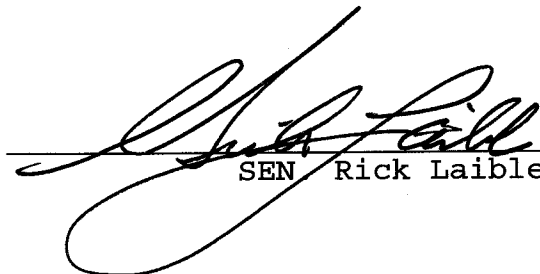
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**EXECUTIVE ACTION TAKEN:**

Prefix (HB, HR, HJR, SB, SR, or SJR) and number. Enter P(pass) F(failed) DPAA (do pass as amended) BC(be concurred in) BCAA (be concurred in as amended):

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**COMMENTS:**

  
SEN Rick Laible, Chairman

**MONTANA STATE SENATE**  
**Roll Call**  
**EDUCATION AND CULTURAL RESOURCES**

DATE: 1-14-2009

<u>NAME</u>	<u>PRESENT</u>	<u>ABSENT/ EXCUSED</u>
SENATOR RICK LAIBLE, CHAIRMAN	✓	
SENATOR RICK RIPLEY, VICE CHAIRMAN	✓	
SENATOR GARY BRANAE	✓	
SENATOR TAYLOR BROWN	✓	
SENATOR BRADLEY MAXON HAMLETT	✓	
SENATOR BOB HAWKS	✓	
SENATOR DANIEL MCGEE	✓	
SENATOR SHARON STEWART-PEREGOY	✓	
SENATOR RYAN ZINKE	✓	

**HOUSE OF REPRESENTATIVES**  
**Roll Call**  
**EDUCATION COMMITTEE**

DATE: 1-14-09

<u>NAME</u>	<u>PRESENT</u>	<u>ABSENT/ EXCUSED</u>
Rep. Blasdel	✓	
Rep. Hamilton	✓	
Rep. Bean	✓	
Rep. Boniek	✓	
Rep. Calf Boss Ribs	✓	
Rep. Brown	✓	
Rep. Butcher		✓
Rep. Fleming	✓	
Rep. Lake	✓	
Rep. Malek	✓	
Rep. McClafferty	✓	
Rep. Wagner	✓	
Rep. Washburn	✓	
Rep. Wilmer	✓	
Rep. Beck	✓	
Rep. Grinde	✓	

**MONTANA STATE SENATE**  
**Visitors Register**

**Education & Cultural Resources Committee**

**Date** 1-14-2009

**Bill No.** SB 165 **Sponsor(s)** Sen. Lewis

**PLEASE PRINT**

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Name and Address	Representing	Support	Oppose	Inf.
Mary Ellen Fitzgerald	Montana Association of County Supt.	✓		as amended
Marsha Davis	L+C Co. Supt	✓		as amended
VICTORIA CHARK	Bi-Herrod Valley Community College Effort	✓		
JAMES WABER	Powell Co Supt	✓		
Darrell Rud	SAM	✓		
Lynda Brannon	MASBO	✓		as amended
Denise Uiberg	OPI			✓
Denise Juneau	OPI/Supt			✓
Madalyn Quentlan	OPI			✓

Please leave prepared testimony with Secretary. Witness Statement forms are available if you care to submit written testimony.

# Basics of School Funding

by Madalyn Quinlan, Chief of Staff  
Office of Public Instruction  
January 2009

Montana Office of Public Instruction  
Denise Juneau, Superintendent www.opi.mt.gov

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## Budgeted/Non-Budgeted Funds

### 1. Budgeted Funds (11 Funds)

- District trustees adopt expenditure budget annually
- Revenue may include tax levies
- Examples:
  - General
  - Transportation
  - Retirement



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## Budgeted/Non-Budgeted Funds

### 2. Non-Budgeted Funds

- District can spend up to cash balance in fund
- No tax revenue
- Examples:
  - Food Service
  - Miscellaneous Programs
  - Extracurricular



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## General Fund

- Authorized by 20-9-308, MCA
- Purpose: To finance general maintenance and operational costs of a district not financed by other funds
- Budgeted Fund (Tax Levy)
- Funding Model
- Funding Sources



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## Principles of Equalization

Basis for HB 667 (L.1993)

- Limit expenditure disparities to 25% from lowest to highest spending districts
- Recognize school district size and special education costs as educationally-relevant reasons for expenditure disparities

Equalization

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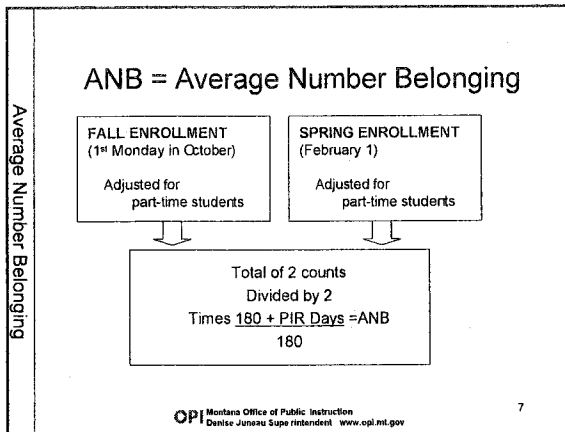
## Average Number Belonging

- ANB – Average Number Belonging is a student count for each school district used for school funding purposes. The ANB count for the current year is derived from school enrollment counts conducted in October and February of the previous school year.

Average Number Belonging

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Average Number Belonging

### Changes to ANB Calculation 2005 Session

- **3 year average ANB (HB63)** - An average ANB over the most recent 3-year period, calculated by:
  - (a) adding the current year ANB for the ensuing fiscal year to the ANB for each of the previous 2 fiscal years; and
  - (b) dividing the sum by three.
- **Part-time Enrollment (SB359)** - Changed ANB basis from ½ time or full time and replaced it with ¼, ½, ¾ or full time basis. SB359 clarified the conditions under which an enrolled student will generate ANB funding.

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Average Number Belonging

### Changes to ANB Calculation 2005 Special Session

- **3-year average ANB** - The sunset clause for 3-year ANB average was removed. (SB1)

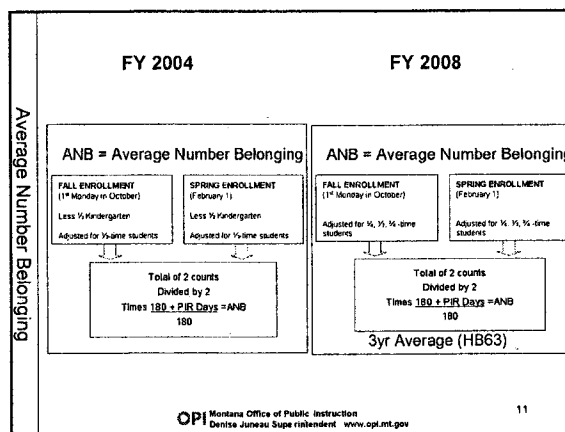
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Average Number Belonging

### Changes to ANB Calculation 2007 Session

- **Full Time Kindergarten (SB2)** - ANB Funding for students enrolled in a Full-Time Kindergarten (FTK) program. With the addition of FTK the three year average is calculated by allowing the FTK ANB calculation to be included in the prior two years.
- **The definition of one-quarter enrollment for ANB is redefined** to 180-359 aggregate hours from 181-359 hours.

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General Fund Budget Elements

### General Fund Budget Elements

- Basic Entitlement
- Per-Student Entitlement
- State Special Education Payment
- Local Special Education Match Amount
- Quality Educator Payment (New FY2007)
- At-Risk Student Payment (New FY2007)
- Indian Education for All Payment (New FY2007)
- American Indian Achievement Gap Payment (New FY2007)

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General Fund Budget Elements	<b>Entitlements (FY04)</b>		<b>Entitlements (FY08)</b>	
	Basic Entitlement		Basic Entitlement	
	Elementary	\$ 19,456	Elementary	\$ 21,290
			Middle School	\$ 60,275
	High School	\$ 216,171	High School	\$ 236,552
	Per ANB Entitlement		Per ANB Entitlement	
	Elementary	\$3,949 - \$0.20/ANB to 1,000 ANB	Elementary	\$4,579 - \$0.20/ANB to 1,000 ANB
	High School	\$5,262 - \$0.50/ANB to 800 ANB	High School	\$5,861 - \$0.50/ANB to 800 ANB
	Special Education Block Grant		Special Education Block Grant	
	Instructional	\$122.67/ANB	Instructional	\$143.89/ANB
	Related-Services	\$ 40.89/ANB	Related-Services	\$ 47.96/ANB
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General Fund Budget Elements	<b>Middle School Basic Entitlement</b>	
	<ul style="list-style-type: none"> <li><b>Middle School and 7-8 programs Basic Entitlement</b> Eliminating the proration for K-8 programs and providing 7-8 with \$60,275 in FY08 and \$62,083 in FY09.</li> </ul>	
	(SB2) 2007 Session	
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General Fund Budget Elements	<b>Special Education</b>	
	<ul style="list-style-type: none"> <li><b>Funding Allocations</b> <ul style="list-style-type: none"> <li>52.5% Instructional Block Grants</li> <li>17.5% Related Services Block Grants</li> <li>25% Disproportionate Cost Reimbursement</li> <li>5% Coop Travel and Administrative Costs</li> </ul> </li> <li>Money is distributed on a per ANB basis not based on the number of students with disabilities.</li> </ul>	
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General Fund Budget Elements	<b>SPED Entitlements (FY04)</b>		<b>SPED Entitlements (FY08)</b>	
	Special Education Block Grant		Special Education Block Grant	
	Instructional	\$122.67/ANB	Instructional	\$143.89/ANB
	Related-Services	\$ 40.89/ANB	Related-Services	\$ 47.96/ANB
	State Special Education Appropriation		State Special Education Appropriation	
	\$ 30,939,589		\$ 35,895,346	
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General Fund Budget Elements	<b>Changes to General Fund Components 2005 Special Session</b>	
	<ul style="list-style-type: none"> <li>Quality Educator Payment           <ul style="list-style-type: none"> <li>FY07 \$2,000 per educator</li> </ul> </li> <li>American Indian Achievement Gap Payment           <ul style="list-style-type: none"> <li>FY07 \$200 per American Indian Student</li> </ul> </li> <li>Indian Education for All Payment           <ul style="list-style-type: none"> <li>FY07 \$20.40 per ANB min \$100 district</li> </ul> </li> <li>At Risk Payment           <ul style="list-style-type: none"> <li>FY07 \$5 million based on Title I Allocations</li> </ul> </li> </ul>	
	(SB1) 2005 Special Session	
	<div> <div>OPI</div> <div>Montana Office of Public Instruction Denise Juneau Superintendent www.opi.mt.gov</div> </div>	

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General Fund Budget Elements	<b>Quality Educator</b>	
	<p><b>Quality Educator</b> is defined as a person who holds a valid certificate and is employed by a school District or Coop in a position that requires an educator license or other professional license to provide services to students.</p>	
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General Fund Budget Elements

### Quality Educator Payment

Each district and special education cooperative received a \$2000 payment in FY07 for each full-time equivalent (FTE) licensed educator and other licensed professional employed by the school district, including registered nurses, licensed practical nurses, physical therapists, speech language professionals, counselors, occupational therapists and nutritionists. Social workers, psychologists and other professionals were added in the 2007 Session.

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General Fund Budget Elements

### Changes to General Fund Components 2007 Session

- Quality Educator Payment  
FY08 \$3,036 per educator  
FY09 \$3,042 per educator
- At Risk Component  
FY08/FY09 \$5 million per year  
Distribution based on federal Title I Allocations

(SB2) 2007 Session

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General Fund Budget Limits

### Maximum Budget (FY08)

- Basic Entitlement
- + Per-ANB Entitlement
- + 200% Special Ed Per Student
- + Quality Educator Payment
- + At-Risk Student Payment
- + Indian Education for All Payment
- + American Indian Achvmnt Gap Payment

**MAXIMUM BUDGET (100%)**

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General Fund Budget Limits

### General Fund Budget Limits

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General Fund Budget Limits

**BASE**

- 80% Per-Student Entitlement
- 80% Basic Entitlement
- 100% Quality Educator Payment
- 100% At-Risk Student Payment
- 100% Indian Education for All Payment
- 100% Amer Indian Achvmnt Gap Payment
- 140% Spec Ed Allowable Cost Funding (State)

The BASE is 80% of the basic and per-student entitlements, 100% of the other state entitlements, plus 140% of the state special education funding.

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General Fund Budget Limits

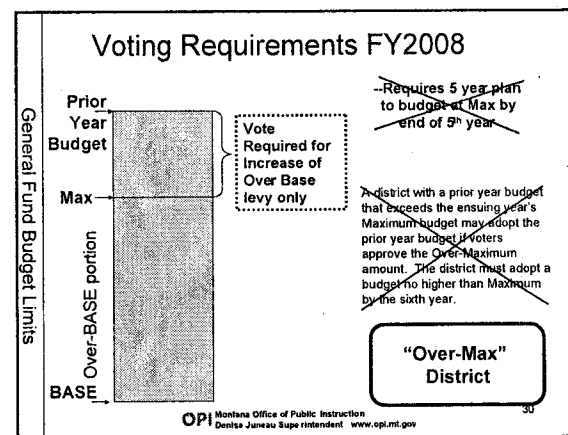
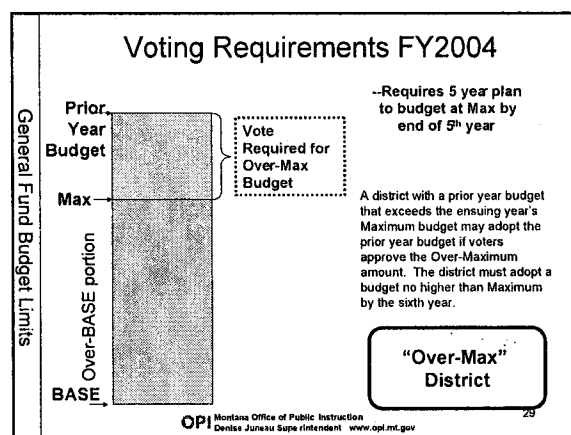
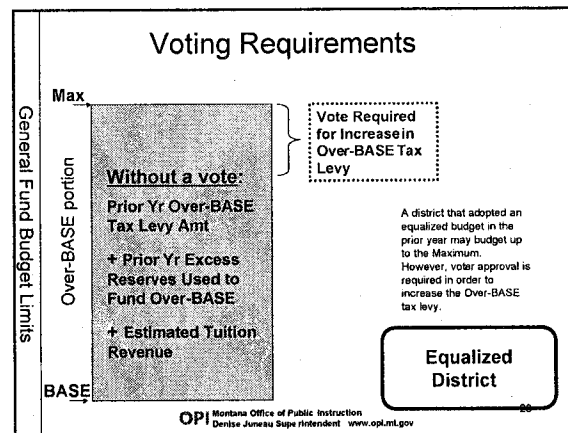
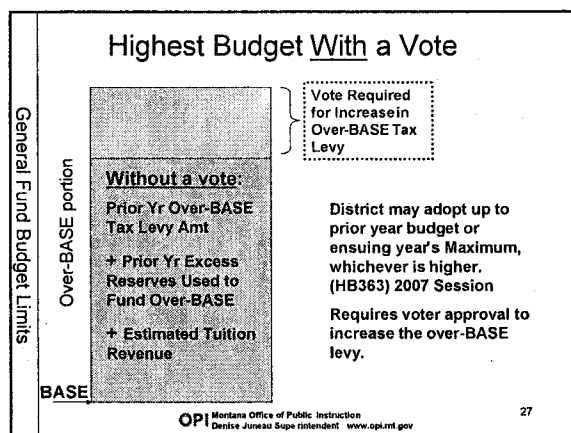
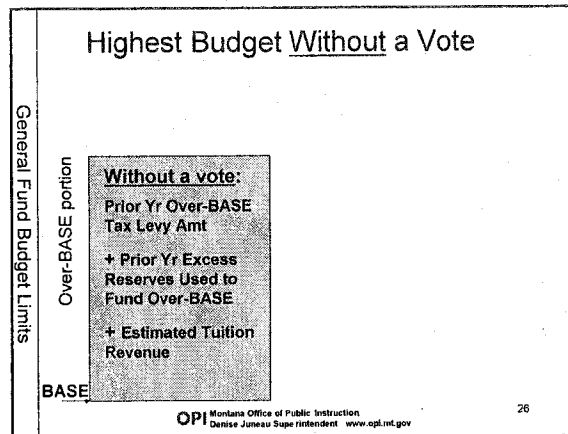
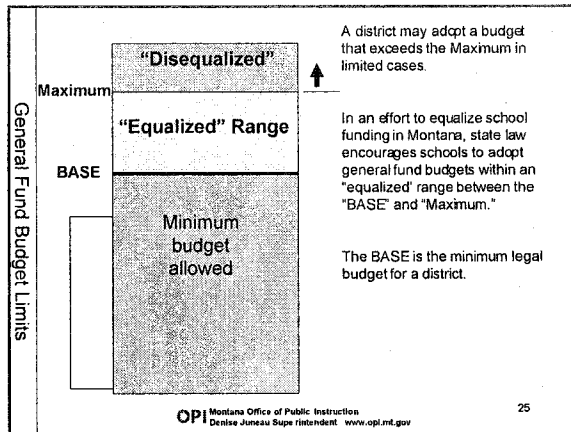
**Maximum**

- 100% Per-Student Entitlement
- 100% Basic Entitlement
- 100% Quality Educator Payment
- 100% At-Risk Student Payment
- 100% Indian Education for All Payment
- 100% Amer Indian Achvmnt Gap Payment
- 200% Spec Ed Allowable Cost Funding (State)

The Maximum for a district is based on state entitlements that are driven by enrollment and other factors. From 175% to 200% of the state funding for special education is also included in the Maximum, depending on the district's previous costs of special education.

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## Changes to Budget Limits 2005 Session

- School districts that adopted a general fund budget over the maximum level in any year from FY01 through FY05 was allowed to adopt up to the highest budget in any of those years, subject to certain voting restrictions. This applied to FY06 and FY07 budgets.

(HB624) 2005 Session

## Changes to Budget Limits 2005 Session

- Beginning in FY06 a school district may permissively levy up to the same amount of over-BASE property taxes that it levied for its FY05 adopted budget.

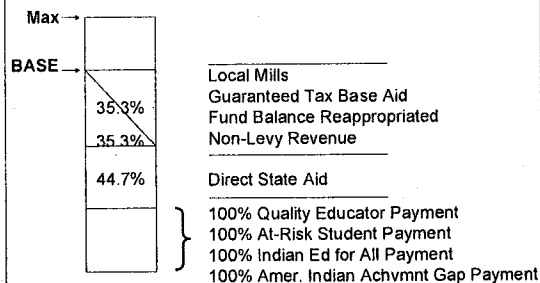
(HB63) 2005 Session

## Changes to Budget Limits 2007 Session

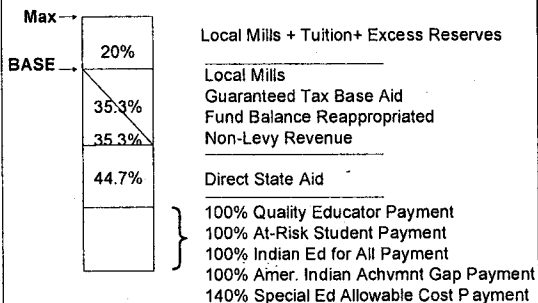
- Beginning FY08, a school district may adopt a general fund budget up to the maximum general fund budget or the previous year's general fund budget, whichever is greater.
- If the state provides increases in the new general fund payments, the district may increase its budget to spend the money without going to the voters for approval.

(HB363) 2007 Session

## Funding the BASE Budget



## Funding the Maximum Budget



## How Guaranteed Tax Base Works

- State Taxable Value  
\$1,914,714,158 (2006 tax year)
- State guarantees that for every dollar of the BASE budget that the district must fund locally, there will be \$20.83 (FY08) of taxable valuation at the elementary level and \$32.26 (FY08) at the high school level to fund that budget.
- The GTB level is recalculated each year.

## Changes to General Fund GTB

- **Statewide GF GTB Ratio** changed from 175% to 193% effective in FY08. 321 districts received GF GTB in FY08, up from 306 districts in FY07.

(HB2) 2007 Session

## Example: Havre Elementary

<b>FY 04 GTB Ratio</b>	<b>FY 08 GTB Ratio</b>
Elementary districts: \$ 18.19	Elementary districts: \$ 20.83
Havre Elementary	Havre Elementary
GTB Budget area: \$ 2,094,224	GTB Budget area: \$ 2,104,160
Taxable Valuation: \$ 15,256,168	Taxable Valuation: \$ 15,555,431
Guaranteed Tax Base: \$ 39,793,142	Guaranteed Tax Base: \$ 45,795,966
FY04 GTB subsidy/mill: \$ 24,537	FY08 GTB subsidy/mill: \$ 30,241

## Non-Levy Revenue

- Schools must budget non-levy revenue
- Must include non-levy revenue BEFORE levying property taxes
- Examples of non-levy revenue include:
  - Investment earnings
  - State Reimbursements (for tax law changes)
  - Oil, gas and coal payments
  - State Paid Tuition
  - Block Grants

## Changes to State Paid Tuition

- Revise school district tuition payments
- Beginning with 2005-06 attendance, tuition payments for a student placed outside the district of residence by a state agency or court, including a tribal court, are paid by OPI. HB83 appropriated \$336,000 for FY07.

(HB83) 2005 Session

## Fund Balance Reappropriated

- Determine the fund balance in the district's general fund as of June 30
- Set aside up to 10% for an operating reserve for the ensuing year
- Set aside "excess reserves" (as defined in 20-9-104, MCA)
- Remaining fund balance must be used to fund the budget for the ensuing year before property taxes may be levied

## Special Revenue Funds

Purpose: Account for proceeds of revenue sources that must be used for specified purposes.

- Budgeted or non-budgeted



## Special Revenue Funds

**Transportation Fund:** For financing the maintenance and operation of district's school buses, private carrier contracts, and any amount necessary for the purchase, rental, or insurance of school buses or operation of the transportation program.



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## Pupil Transportation

- County transportation committee approves bus routes
- Each district calculates its transportation cost
- Budget needs given to County Supt.
- Total \$ needed is calculated
- Commissioners set county levy for 50% of on-schedule costs
- State pays remaining 50% of on-schedule costs
- District levies excess on district taxpayers
- Levy is made permissively (no vote)

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## Changes to Pupil Transportation 2005 Special Session

- Increase of reimbursement rates for individual transportation contracts from \$0.25 per mile to \$0.35 per mile active FY07.

(SB1) 2005 Special Session

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## Retirement

- Funds school district cost of employee taxes, unemployment, and retirement
- Funded by permissive (no vote) countywide levy
- Each district calculates cost
- Budget needs given to County Supt.
- Total \$ needed is calculated
- Commissioners set county levy
- State guaranteed tax base supports mils

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## County Retirement Guaranteed Tax Base Aid

- County property tax levy is matched by state GTB aid
- Supported by guaranteed tax base
  - State mill value per ANB guarantee
  - Rich counties get nothing
  - Each EL mill raises \$23.79/ANB (FY08)
  - Each HS mill raises \$46.70/ANB (FY08)
- FY08 Co Retirement GTB: \$23,168,041

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## Other Special Revenue Funds

### Budgeted:

- Bus Depreciation: Financing replacement buses
- Tuition: Costs of students who attend school outside their district
- Technology Fund: Purchase and maintain tech equipment and provide tech training
- Others

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Special Revenue Funds

## Other Special Revenue Funds

**Non-Budgeted:**

- Food Service: School food service operations
- Miscellaneous Programs: Local, state, and federal grants and reimbursements
- Others

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Special Revenue Funds: Miscellaneous

## Miscellaneous Programs Fund (SB1) 2005 Session

**One-Time Only Payments (OTO)**

- Indian Education for All  
FY07 \$7 million distributed per ANB.
- Weatherization and Deferred Maintenance  
FY07 \$23 million distributed \$1,000 per district and \$153 per ANB.
- Energy Cost and Transportation  
FY06 \$13.70 per ANB.

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Special Revenue Funds: Miscellaneous

## Miscellaneous Programs Fund 2007 Session

**One-Time Only Payments (OTO)**

- Full-Time Kindergarten Start Up Cost payment. HB2 appropriated \$10million, or \$971 per kindergarten student.
- Indian Education for All payment, based on Per-ANB and a minimum of \$500 per district. HB2 appropriated \$1.5 million for distribution in FY08 and \$1.5 million in FY09.
- Capital Investment and Deferred Maintenance payment. HB2 appropriated \$30 million in FY08.

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Debt Service

## Debt Service Funds

**Debt Service Fund:**

- Principal, interest on bonds and Special Improvement Districts (SIDs)
- Bond proceeds
- Budgeted fund with voted levy

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Debt Service

## School Facilities Payments

- Available to districts that have sold general obligation bonds
- Debt service mills are matched by state aid in low-wealth districts
- State support is capped
- EL mill value/ANB \$27.52 (FY08)
- HS mill value/ANB \$54.03 (FY08)
- \$10.51 million is appropriated (FY08)

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Capital Projects

## Capital Projects Funds

**Building Fund:**

- Bond proceeds
- Insurance proceeds, federal funds, and property sold by district for building and construction projects
- Non-budgeted fund

**Building Reserve Fund:**

- Voter-approved building or construction projects
- Budgeted Fund

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## Other Legislation Related to School Funding



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## Quality Educator Loan Assistance Program

- Quality Educator Loan Assistance Program assists educators in the repayment of educational loans in an amount up to \$3,000 annually for four years.

(SB2) 2007 Session

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## Gifted and Talented

- Gifted and Talented is appropriated \$1.25 million each year of the 2009 biennium.
  - \$250,000 is on-going
  - \$1 million is one-time only

(HB2) 2007 Session

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## School Facility Inventory

- Allocation of \$2.5 million to conduct a School Facility Inventory to assess the condition of Montana schools in the areas of deferred maintenance, improved energy efficiency, and critical infrastructure.

(SB1) 2005 Special Session

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## School Facility Inventory

- A new school facility improvement account in the state special revenue fund to provide a funding source for schools to implement the recommendations of the school facility study. Legislation transferred \$40.8 million over the biennium into the account to be used as determined by the 2009 Legislature following completion of the school facility study.

(SB2) 2007 Session

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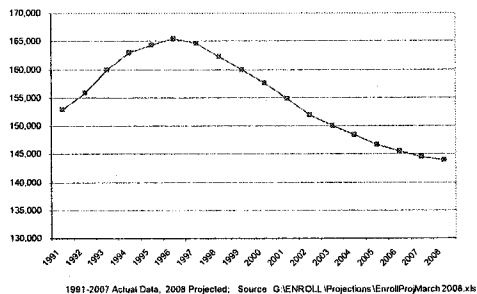
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# References



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## Statewide Enrollment 1991-2008



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## Budgeted Fund Statewide Totals

Fund	FY08 Adopted Budgets
General	\$ 910,824,498
Transportation	\$ 72,636,463
Bus Depreciation	\$ 42,743,123
Tuition	\$ 4,122,941
Retirement	\$ 119,457,450
Adult Education	\$ 10,458,738
Non-Operating (9 districts)	\$ 343,505
Technology	\$ 22,980,190
Flexibility	\$ 21,642,019
Debt Service	\$ 46,006,609
Building Reserve	\$ 56,670,648
Grand Total	\$ 1,307,886,184

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## Middle School Basic Entitlement

- The middle school basic entitlement was introduced in conjunction with full time kindergarten. Its purpose was to prevent a loss in school funding caused by an increase in the K-6 share of the basic entitlement calculation.

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## Non-Levy Revenue – Block Grants

Block Grant Type	FY08 Amount
General Fund School Block Grant	\$44,019,074
Transportation Fund School Block Grant	\$ 1,814,665
Combined Fund SBG (Discretionary Placement):	
General Fund:	\$ 122,967
Transportation Fund:	\$ 68,575
Bus Depreciation Fund:	\$ 111,175
Tuition Fund:	\$ 11,240
Adult Ed Fund:	\$ 195,588
Non-Operating Fund:	\$ 3,211
Technology Fund:	\$ 237,899
Flexibility Fund:	\$ 1,762,969
Debt Service Fund:	\$ 118,137
Building Reserve Fund:	\$ 714,563
Total Combined Fund School Block Grant	\$ 3,346,325

Grand Total \$49,180,064

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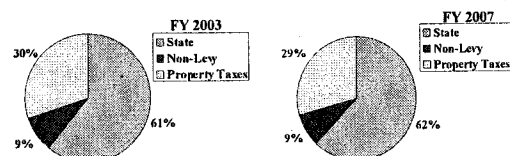
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## General Fund Budgets Number of Districts

Percent Group	2001	2002	2004	2005	2007	2008
Below Base	0	0	0	0	0	0
At Base	95	76	62	59	54	49
< 90%	96	92	57	46	48	49
90 to 97%	72	68	64	68	78	83
97 to Max	147	128	122	147	147	135
Over Max	38	80	133	116	98	105
Grand Total	448	444	438	436	425	421

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## School General Fund Revenues



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